

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Durant</u> , IOWA DUE: December 1, 2016		16201600300000 City of Durant 402 6th Street PO Box 818 Durant IA 52747-0818 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	1,051,846		1,051,846	1,055,017																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	1,051,846		1,051,846	1,055,017																				
Delinquent property taxes	0		0																					
TIF revenues	161,776		161,776	162,000																				
Other city taxes	198,520	0	198,520	214,562																				
Licenses and permits	15,454	0	15,454	14,187																				
Use of money and property	33,681	4,940	38,621	36,675																				
Intergovernmental	380,121	756	380,877	481,555																				
Charges for fees and service	157,476	859,567	1,017,043	930,370																				
Special assessments	17,245	0	17,245	15,000																				
Miscellaneous	114,224	0	114,224	169,967																				
Other financing sources	3,440,391	5,345,268	8,785,659	10,974,241																				
Total revenues and other sources	5,570,734	6,210,531	11,781,265	14,053,574																				
Expenditures and Other Financing Uses																								
Public safety	673,900	0	673,900	711,884																				
Public works	395,891	0	395,891	489,434																				
Health and social services	0	0	0																					
Culture and recreation	307,968	0	307,968	340,614																				
Community and economic development	221,508	0	221,508	203,500																				
General government	241,794	0	241,794	250,440																				
Debt service	593,763	0	593,763	609,213																				
Capital projects	324,642	0	324,642	750,000																				
Total governmental activities expenditures	2,759,466	0	2,759,466	3,355,085																				
Business type activities	0	5,838,160	5,838,160	5,961,594																				
Total ALL expenditures	2,759,466	5,838,160	8,597,626	9,316,679																				
Other financing uses, including transfers out	298,216	149,881	448,097	352,724																				
Total ALL expenditures/And other financing uses	3,057,682	5,988,041	9,045,723	9,669,403																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,513,052	222,490	2,735,542	4,384,171																				
Beginning fund balance July 1, 2015	1,472,354	1,413,776	2,886,130	2,886,130																				
Ending fund balance June 30, 2016	3,985,406	1,636,266	5,621,672	7,270,301																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 836,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 261,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 5,943,817</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 836,000	Other long-term debt	\$ 0	Revenue debt	\$ 261,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 5,943,817
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 836,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 261,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 5,943,817																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Deana Cavin		Telephone →	Area Code 563	Number 785-4451																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Durant						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	563,269	120,103		368,474			1,051,846			1,051,846	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	563,269	120,103		368,474	0		1,051,846		T01	1,051,846	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	563,269	120,103		368,474	0	0	1,051,846			1,051,846	6			
7	TIF revenues			161,776				161,776		T01	161,776	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	2,601	555		1,566			4,722		T15	4,722	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	40,916						40,916		T15	40,916	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	48,732	104,150					152,882		T09	152,882	14			
15	TOTAL OTHER CITY TAXES	92,249	104,705	0	1,566	0	0	198,520	0		198,520	15			
16	Section B - LICENSES AND PERMITS	15,454						15,454		T29	15,454	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,071		1,782	1,783			5,636	4,940	U20	10,576	18			
19	Rents and royalties	28,045						28,045		U40	28,045	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	30,116	0	1,782	1,783	0	0	33,681	4,940		38,621	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		226,397					226,397		C46	226,397	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants							0	756	C89	756	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	32,086	6,848	1,224	19,430			59,588		C89	59,588	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	32,086	233,245	1,224	19,430	0	0	285,985	756		286,741	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	3,500						3,500			3,500	63	
64	Library service	10,415						10,415		D89	10,415	64	
65	Township contributions		80,221					80,221		D89	80,221	65	
66	Fire/EMT service							0		D89	0	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	13,915	80,221	0	0	0	0	94,136	0		94,136	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	46,001	313,466	1,224	19,430	0	0	380,121	756		380,877	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	290,313	A91	290,313	73	
74	Sewer							0	569,254	A80	569,254	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A60	0	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage	150,524						150,524		A81	150,524	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	6,952						6,952		A61	6,952	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	157,476	0	0	0	0	0	157,476	859,567		1,017,043	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS				16,247	998		17,245		U01	17,245	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	1,265						1,265		U99	1,265	108		
109	Deposits and sales/fuel tax refunds	495						495		U99	495	109		
110	Sale of property and merchandise	60,014	8,000					68,014		U11	68,014	110		
111	Fines	1,596						1,596		U30	1,596	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Sales Tax revenue	23,151						23,151			23,151	114		
115	Community Center Bar revenue	17,386						17,386			17,386	115		
116	Community Center Board Fundraiser	2,317						2,317			2,317	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	106,224	8,000	0	0	0	0	114,224	0		114,224	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,010,789	546,274	164,782	407,500	998	0	2,130,343	865,263		2,995,606	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	213,516				2,909,956		3,123,472	5,214,090	NR	8,337,562	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	107,798	87,475		119,000			314,273	131,178		445,451	127		
128	Internal TIF loans and transfers in	2,646						2,646			2,646	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	323,960	87,475	0	119,000	2,909,956	0	3,440,391	5,345,268		8,785,659	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,334,749	633,749	164,782	526,500	2,910,954	0	5,570,734	6,210,531		11,781,265	132		
133												133		
134	Beginning fund balance July 1, 2015	85,938	1,040,358	179,383	166,675			1,472,354	1,413,776		2,886,130	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,420,687	1,674,107	344,165	693,175	2,910,954	0	7,043,088	7,624,307		14,667,395	136		
137												137		
138												138		
139												139		
140												140		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Durant						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	276,542	82,581					359,123		E62	359,123	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	6,080	111					6,191		E89	6,191	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation		68,703					68,703		E24	68,703	13		
14	Purchase of land and equipment		179,876					179,876		G24	179,876	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	43,724						43,724		E32	43,724	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	13,451	2,197					15,648		E66	15,648	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	635						635		E32	635	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	340,432	333,468		0	0	0	673,900			673,900	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Durant		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	5	185,286					185,291		E44	185,291	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	845	1,797					2,642		E44	2,642	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		11,409					11,409		E44	11,409	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	152,936						152,936		E81	152,936	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	35,722	7,891					43,613		E89	43,613	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	189,508	206,383		0	0	0	395,891			395,891	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	68,175						68,175		E52	68,175	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	132,156	20,117					152,273		E61	152,273	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,000	43					3,043		E03	3,043	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	80,020	4,457					84,477		E61	84,477	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	283,351	24,617		0	0	0	307,968			307,968	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,646		159,525	18,000			180,171		E89	180,171	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	41,337						41,337		E29	41,337	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	43,983	0	159,525	18,000	0	0	221,508			221,508	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	25,695	6,065					31,760		E29	31,760	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	46,095	18,641					64,736		E23	64,736	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,496						1,496		E89	1,496	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	27,995						27,995		E25	27,995	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	115,807						115,807		E31	115,807	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	217,088	24,706	0	0	0	0	241,794			241,794	176
177	Section G — DEBT SERVICE				593,763			593,763			593,763	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	593,763	0	0	593,763			593,763	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	8th Street Reconstruction					324,642		324,642			324,642	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	324,642	0			324,642	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	324,642	0	324,642			324,642	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,074,362	589,174	159,525	611,763	324,642	0	2,759,466			2,759,466	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							233,363	E91		233,363	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							353,948	E80		353,948	201
202	Purchase of land and equipment								G80		0	202
203	Construction							4,855,680	F80		4,855,680	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction							264,950	F80		264,950	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Durant		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								130,219		130,219	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,838,160		5,838,160	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,074,362	589,174	159,525	611,763	324,642	0	2,759,466	5,838,160		8,597,626	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	93,772	200,800			998		295,570	149,881		445,451	255
256	Internal TIF loans/repayments and transfers out			2,646				2,646			2,646	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	93,772	200,800	2,646	0	998	0	298,216	149,881		448,097	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,168,134	789,974	162,171	611,763	325,640	0	3,057,682	5,988,041		9,045,723	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	75,765	601,210	181,994	81,412			940,381			940,381	264
265	Committed							0			0	265
266	Assigned		282,923			2,585,314		2,868,237			2,868,237	266
267	Unassigned	176,788						176,788			176,788	267
268	Total Governmental	252,553	884,133	181,994	81,412	2,585,314	0	3,985,406			3,985,406	268
269	Proprietary								1,636,266		1,636,266	269
270	Total ending fund balance June 30, 2016	252,553	884,133	181,994	81,412	2,585,314	0	3,985,406	1,636,266		5,621,672	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,420,687	1,674,107	344,165	693,175	2,910,954	0	7,043,088	7,624,307		14,667,395	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Durant Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
								Amount - Omit cents	
Total salaries and wages paid.....								Z00 \$	584,375

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		(h)
1. Water utility	19U \$ 150,000	29U \$	39U \$ 75,000	49U \$	49U \$	49U \$ 75,000	49U \$	I91 \$ 4,500	
2. Sewer utility	19U 143,000	29U	39U 70,000	49U	49U	49U 73,000	49U	I89 4,290	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2011 WA Meter	19U 119,000	29U	39U 6,000	49U	49U	49U 113,000	49U	I89 3,570	
10. 2011 GO Bond	19U 330,000	29U	39U 50,000	49U 280,000	49U	49U	49U	I89 10,762	
11. 2009 GO Bond	19U 460,000	29U	39U 110,000	49U 350,000	49U	49U	49U	I89 18,645	
12. Durant PD	19U 300,000	29U	39U 94,000	49U 206,000	49U 0	49U	49U	I89 6,750	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	1,502,000	0	405,000	836,000	0	261,000	0	48,517	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
	\$	118,876,349	x .05 = \$ 5,943,817

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		5,983,417	5,983,417
	REMARKS				